



General Assembly

Substitute Bill No. 6271

January Session, 2007

* HB06271PD 032207 *

AN ACT CONCERNING MUNICIPAL PROPERTY TAX RELIEF FOR SENIORS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (f) of section 12-129n of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective*
3 *October 1, 2007*):

4 (f) Any municipality providing property tax relief under this section
5 may establish a lien on such property in the amount of the relief
6 granted, provided if the total amount of such property tax relief with
7 respect to any such taxpayer, when combined with any such tax relief
8 for which such taxpayer may be eligible in accordance with sections
9 12-129b to 12-129d, inclusive, or 12-170aa, exceeds in the aggregate
10 seventy-five per cent of the property tax for which such taxpayer
11 would be liable but for the benefits under this section and any of the
12 sections mentioned above in this subsection, such municipality shall be
13 required to establish a lien on such property in the amount [of the total
14 tax relief granted] that such tax relief exceeds seventy-five per cent of
15 such property tax liability, plus interest applicable to the total of such
16 unpaid taxes at a rate to be determined by such municipality. Any
17 such lien shall have a priority in the settlement of such person's estate.

18 Sec. 2. (NEW) (*Effective July 1, 2007, and applicable to assessment years*
19 *commencing on or after October 1, 2007*) (a) The legislative body of any

20 municipality may establish, by ordinance adopted by its legislative
21 body, a program to provide property tax relief to persons sixty-five
22 years of age and older who volunteer their services to the
23 municipality.

24 (b) Any property tax relief under this section for any taxpayer shall
25 not exceed seven hundred fifty dollars in any assessment year. The
26 amount of such relief shall be determined based on the number of
27 hours volunteered multiplied by the state minimum fair wage, as
28 defined in subsection (j) of section 31-58 of the general statutes.

29 (c) The amount of the property tax relief shall be applied to the taxes
30 due to the municipality and shall not be paid to the taxpayer.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2007</i>	12-129n(f)
Sec. 2	<i>July 1, 2007, and applicable to assessment years commencing on or after October 1, 2007</i>	New section

HSG *Joint Favorable C/R*

PD

PD *Joint Favorable Subst.*